

jim elliott

SENATE TAXATION

EXHIBIT NO. 5

DATE 1-30-07

ROLL NO. SB-61

From: Dodds, Dan [ddodds@mt.gov]

Sent: Thursday, January 11, 2007 2:31 PM

To: Senator Jim Elliott

Subject: number of households who itemize deductions

Sen. Elliott

This table shows the number and percentage of households in each income group who itemized deductions on their 2005 income tax returns.

| Income Group | Income Range - Total Household Income | Households In Income Group | Households that Itemize Deductions | % Itemize Deductions |
|--------------|---------------------------------------|----------------------------|------------------------------------|----------------------|
| 1 | Less than \$4,364 | 40,227 | 5,936 | 14.8% |
| 2 | \$4,364- \$9,042 | 40,227 | 5,584 | 13.9% |
| 3 | \$9,042- \$14,175 | 40,227 | 9,817 | 24.4% |
| 4 | \$14,175- \$19,755 | 40,227 | 12,915 | 32.1% |
| 5 | \$19,755- \$26,683 | 40,227 | 16,585 | 41.2% |
| 6 | \$26,683- \$35,790 | 40,227 | 23,875 | 59.4% |
| 7 | \$35,790- \$47,739 | 40,227 | 29,645 | 73.7% |
| 8 | \$47,739- \$63,304 | 40,227 | 34,323 | 85.3% |
| 9 | \$63,304- \$87,980 | 40,227 | 37,758 | 93.9% |
| 11 | \$87,980- \$118,141 | 20,114 | 19,532 | 97.1% |
| 12 | \$118,141- \$284,247 | 16,091 | 15,736 | 97.8% |
| 13 | More than \$284,247 | 4,023 | 3,913 | 97.3% |
| Total | | 402,271 | 215,619 | 53.6% |

1/11/2007